Returns field by low income professional and self-employed people

4358. SHRI YERRA NARAYANASWAMY: Will the Minister of FINANCE be pleased to state:

ta) whether the CBDT is studying ways aad means to encourage low income professionals and self employed people to file their returns after self-assessment;

(b) whether it is necessary for all potential assessees to get their returns compiled by Chartered Accountants; and

(c) the steps proposed to simplify the forms and procedures of filing Income Tax Retruns by CBDT?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) No Sir. No such study has been undertaken .

(b) No Sir.

(c) Simplification of the Income Tax Return forms and procedures relating thereto is an on going process which is continuing presently also and the changes are reflected in the return forms made available to the tax payers every year before the due dates for filing of various returns.

Excise collection on Tobacco in Ahdhra Pradesh

4359. SHRI YERRA NARAYANASWAMY: Will the Minister of FINANCE be pleased to state:

(P.) what were the excise collections on tabacco products from Andhra Pradesh in 1993-94 and 1994-95; product wise;

(b) whether volume offtake is declining for this product: and

(c) the steps proposed to evolve policies to increase offtake of tobacco from Andhra Pradesh by suitably adjusting economic and fiscal policy? •

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) Excise duty collection on tobacco products from Andhra Pradesh in 93-94 and 94-95 is given below:—

(Rs. in crores)

Description	1993-94	1994-95 upto Feb., 1995 (Provisional)
Cigarettes (exclusding the revenue cellected from cut tobacco)	513.09	454.87
Biris	38.36	34.86
Chewing tobacco	1.32	1.66
Other tobacco products	7.65	74.09

(b) Details regarding volume of offtake, State-wise, is nor being maintained.

(c) Economic and fiscal policies and formed taking into account all relevant considerations.